



The Commonwealth of Massachusetts

Department of Revenue

Leverett Saltonstall Building,

100 Cambridge Street, Boston 02204

L. JOYCE HAMPERS
COMMISSIONER

December 29, 1982

On behalf of _____, you inquire whether the Massachusetts sales tax applies to sales of the following items to commercial fishermen for use in commercial fishing operations:

- (1) food products to be consumed by fishermen at sea;
- (2) cleaning supplies, such as cleansers for use in heads and galleys of fishing boats;
- (3) paper goods, such as paper towels for cleaning heads and galleys and toilet tissue;
- (4) pots and pans for use in preparing meals aboard fishing boats; and
- (5) "other related goods."

General Laws Chapter 64H, Section 6(r) provides in part that sales of materials, tools and fuel, or any substitute therefor, which are consumed and used directly and exclusively in commercial fishing are exempt from tax.

Under Section 6(o) of Chapter 64H, sales of vessels used directly and exclusively in commercial fishing, machinery and equipment therefor and replacement parts for such vessels, machinery and equipment are also exempt from tax.

December 29, 1982

Sales of food products for human consumption, except meals provided by a restaurant, are not subject to tax (G.L. c. 64H, s. 6(h)).

Based on the foregoing, it is ruled that:

1. Sales of food products for use aboard commercial fishing boats during commercial fishing operations are exempt from the sales tax.

2. Sales of paper goods, pots and pans, and cleaning supplies such as cleansers for heads and galleys, for use aboard commercial fishing boats during commercial fishing operations, are subject to the sales tax.

You do not supply sufficient information to support a determination whether sales of "other related goods" for use in commercial fishing are exempt from tax.

Very truly yours,



Daniel B. Breen
Acting Commissioner of Revenue

DBB:JXD:mf

LR 82-123